



Trustees' Financial Summary

FY2015-16

Submit ID: 0256-66536467

13 Fallon County

0256 Plevna K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Nicole Buerkle **Phone #:** (406) 772-5666

(Signature)

(Date)

Chair, Board of Trustees: Lisa Rieger

(Signature)

(Date)

County Superintendant Don Dilworth

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
010	Interest	LOCAL		
016	Agriculture Education Garden Grant	STATE		
020	P-Card	LOCAL		
187	Terry School Co-op	LOCAL		
220	School Housing	LOCAL		
316	Title I Improving Basic Programs	FEDERAL		84.010A
390	State Career	STATE		
396	Title II Part A	FEDERAL		84.367
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
774	Big Country Special Education Co-op	LOCAL		
823	Carl D. Perks Vocational Grant	FEDERAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	284,457.01	82,379.82	326,714.46	5,000.00
02	Taxes Receivable - Real and Personal (120-149)	2,180.01	0.41	0.19	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	286,637.02	82,380.23	326,714.65	5,000.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,180.01	0.41	0.19	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	284,457.01	82,379.82	326,714.46	5,000.00
52	TOTAL FUND BALANCE/EQUITY	284,457.01	82,379.82	326,714.46	5,000.00
53	TOTAL LIABILITIES AND FUND BALANCE	286,637.02	82,380.23	326,714.65	5,000.00

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		23,396.07	1,748,128.55	41,709.13
02	Taxes Receivable - Real and Personal (120-149)				0.03
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		23,396.07	1,748,128.55	41,709.16
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				0.03
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		23,396.07	1,748,128.55	41,709.13
52	TOTAL FUND BALANCE/EQUITY		23,396.07	1,748,128.55	41,709.13
53	TOTAL LIABILITIES AND FUND BALANCE		23,396.07	1,748,128.55	41,709.16

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,945.05		19,992.27	9,005.70
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,945.05		19,992.27	9,005.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,945.05		19,992.27	9,005.70
52	TOTAL FUND BALANCE/EQUITY	13,945.05		19,992.27	9,005.70
53	TOTAL LIABILITIES AND FUND BALANCE	13,945.05		19,992.27	9,005.70

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	475,496.93	798,347.09		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	475,496.93	798,347.09		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	475,496.93	798,347.09		
52	TOTAL FUND BALANCE/EQUITY	475,496.93	798,347.09		
53	TOTAL LIABILITIES AND FUND BALANCE	475,496.93	798,347.09		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,521.78	861,350.65		
02	Taxes Receivable - Real and Personal (120-149)		0.56		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	29,521.78	861,351.21		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		0.56		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	29,521.78	861,350.65		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	29,521.78	861,350.65		
53	TOTAL LIABILITIES AND FUND BALANCE	29,521.78	861,351.21		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,758.46	19,418.84	31,708.50	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	31,758.46	19,418.84	31,708.50	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	31,758.46	19,418.84	31,708.50	
52	TOTAL FUND BALANCE/EQUITY	31,758.46	19,418.84	31,708.50	
53	TOTAL LIABILITIES AND FUND BALANCE	31,758.46	19,418.84	31,708.50	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,192.97	22,554.26		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	14,192.97	22,554.26		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	14,192.97	22,554.26		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	14,192.97	22,554.26		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	14,192.97	22,554.26		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	0.00	158,363.79
1111	District Levy - Real Property	158,694.12	39.19
1112	District Levy - Personal Property	446.86	351.91
1114	District Levy - Pers Prop/Mobile Homes	120.83	0.00
1510	Interest Earnings	219.05	199.60
1900	Other Revenue from Local Sources	1,418.28	365.38
3110	Direct State Aid	420,896.22	434,482.62
3111	Quality Educator	49,548.10	48,270.18
3112	At Risk Student	1,341.04	1,316.71
3113	Indian Education For All	1,876.80	1,858.32
3114	American Indian Achievement Gap	0.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	15,087.78	15,068.33
3116	Data For Achievement	1,380.00	1,780.00
3118	Natural Resource Development	2,999.38	4,877.76
3444	State School Block Grant	81,934.50	81,934.50
3446	SB96 Block Grant Reimbursement	620.80	0.00
3460	Montana Oil and Gas Tax	370,360.01	343,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,106,943.77	1,092,718.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	414,304.10	360,693.68
			2XX	Personal Services - Employee Benefits	144,166.02	172,791.12
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	14,751.15	16,282.26
			2XX	Personal Services - Employee Benefits	2,357.96	2,300.44
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	125.00	112.00
			2XX	Personal Services - Employee Benefits	0.55	0.25
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	31,188.12	31,928.87
			2XX	Personal Services - Employee Benefits	6,424.49	7,218.18
			810	Dues and Fees	180.00	180.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	58,820.93	62,087.53
			2XX	Personal Services - Employee Benefits	21,529.41	24,649.60



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	33,857.16	37,393.20	
		2XX	Personal Services - Employee Benefits	408.44	446.21	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	82,352.14	89,635.04	
		2XX	Personal Services - Employee Benefits	18,126.47	22,822.41	
280	Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	35,604.14	36,628.28	
		2XX	Personal Services - Employee Benefits	269.46	3,833.50	
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	105,711.72	88,782.99	
		2XX	Personal Services - Employee Benefits	31,764.67	26,227.80	
710	School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	656.37	732.96	
		2XX	Personal Services - Employee Benefits	255.28	264.21	
		5XX	Other Purchased Services	0.00	424.00	
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	9,059.94	10,400.01	
		2XX	Personal Services - Employee Benefits	2,124.44	2,725.59	
720	School Sponsored Athletics					
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	2,897.77	1,079.08	
		2XX	Personal Services - Employee Benefits	1,235.53	376.42	
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	16,980.00	15,363.31	
		2XX	Personal Services - Employee Benefits	463.74	1,884.46	
910	Food Services					
		31XX Food Services				
		1XX	Personal Services - Salaries	32,547.98	47,984.26	
		2XX	Personal Services - Employee Benefits	20,305.96	10,672.78	
774	Big Country Special Education Co-op					
		280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	13,354.02	16,477.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,101,822.96</u>	<u>1,092,397.63</u>	



Trustees' Financial Summary

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0256 Plevna K-12 Schools

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					284,136.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,092,718.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,092,397.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					284,457.01	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	69.93	66.34
	1900 Other Revenue from Local Sources	0.00	106.43
	2220 County On-Schedule Trans Reimb	21,984.92	41,747.91
	3210 State On-Schedule Trans Reimb	57,704.12	34,101.87
	3444 State School Block Grant	498.50	498.50
	3460 Montana Oil and Gas Tax	120,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>200,257.47</u>	<u>76,521.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	30,278.76	30,578.26
			2XX Personal Services - Employee Benefits	8,871.37	9,611.85
		25XX Support Services - Business			
			1XX Personal Services - Salaries	5,974.80	6,598.80
			2XX Personal Services - Employee Benefits	72.14	78.84
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,239.61	2,476.73
			2XX Personal Services - Employee Benefits	793.24	941.86
			4XX Purchased Property Services	0.00	208.90
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	48,970.66	59,441.68
			2XX Personal Services - Employee Benefits	13,995.43	24,300.47
			3XX Purchased Professional and Technical Services	553.60	277.23
			4XX Purchased Property Services	18,861.97	22,651.62
			5XX Other Purchased Services	3,784.27	3,689.96
			6XX Supplies and Materials	25,017.24	12,654.92
			810 Dues and Fees	200.00	220.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>159,613.09</u>	<u>173,731.12</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					179,589.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,521.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					173,731.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					82,379.82	(5)



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0256 Plevna K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	174.10	689.23
	3460 Montana Oil and Gas Tax	40,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,174.10	689.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		84,400.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				84,400.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	326,025.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	689.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	326,714.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.59	1.54
	1611 National School Lunch Program	23,760.25	24,780.25
	4550 Federal Child Nutrition	15,351.03	13,338.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,112.87	38,120.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	11,225.01	0.00
			4XX Purchased Property Services	680.01	997.90
			5XX Other Purchased Services	279.85	321.00
			6XX Supplies and Materials	24,842.03	36,501.35
			810 Dues and Fees	273.65	300.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,300.55	38,120.75

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						5,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,120.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,120.75 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,000.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	37.13	36.97
	2240 County Retirement Distribution	247,965.00	128,712.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		248,002.13	128,749.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	97,885.53	99,660.29	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,369.14	2,518.23	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	9.76	8.72	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,471.26	7,640.94	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	9,163.32	10,000.09	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,253.68	6,946.32	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	12,745.20	14,161.72	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	7,488.74	9,139.95	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,740.82	4,473.38	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	8,137.73	14,261.26	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,353.38	0.00	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,677.93	0.00	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	103.06	182.84	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,482.12	1,710.67	
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	447.86	160.50	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,582.25	2,188.97	
	910		Food Services			
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	6,371.04	7,549.02	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>175,282.82</u>	<u>180,602.90</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					75,249.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					128,749.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					180,602.90	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,396.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
010	Interest	
	1510 Interest Earnings	3,808.64
016	Agriculture Education Garden Grant	
	1900 Other Revenue from Local Sources	2,500.00
020	P-Card	
	1900 Other Revenue from Local Sources	2,217.86
316	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	9,428.00
390	State Career	
	3900 State Career & Technical Ed Entitlement	4,366.00
396	Title II Part A	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,947.00
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,651.00
774	Big Country Special Education Co-op	
	5700 Resources Transferred from Other School Districts or Cooperatives	13,509.00
823	Carl D. Perks Vocational Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	633.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,060.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2015 Value	2016 Value
016	Agriculture Education Garden Grant				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		2,500.00
			016 Subtotal		2,500.00
020	P-Card				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			6XX Supplies and Materials		4,355.00
			020 Subtotal		4,355.00
316	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,000.00
			2XX Personal Services - Employee Benefits		428.00
			316 Subtotal		9,428.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
390	State Career				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		2,603.00
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		916.00
			390 Subtotal		3,519.00
396	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		3,947.00
			396 Subtotal		3,947.00
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		6,651.00
			413 Subtotal		6,651.00
774	Big Country Special Education Co-op				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,158.10
			6XX Supplies and Materials		1,350.90
			774 Subtotal		13,509.00
823	Carl D. Perks Vocational Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		433.00
			6XX Supplies and Materials		200.00
			823 Subtotal		633.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					44,542.00



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					1,745,610.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					47,060.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,542.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,748,128.55	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 Interest	3,808.64	0.00	3,808.64
016 Agriculture Education Garden Grant	2,500.00	2,500.00	0.00
020 P-Card	2,217.86	4,355.00	-2,137.14
316 Title I Improving Basic Programs	9,428.00	9,428.00	0.00
390 State Career	4,366.00	3,519.00	847.00
396 Title II Part A	3,947.00	3,947.00	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,651.00	6,651.00	0.00
774 Big Country Special Education Co-op	13,509.00	13,509.00	0.00
823 Carl D. Perks Vocational Grant	633.00	633.00	0.00
Total	47,060.50	44,542.00	2,518.50



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	95.50
010	Interest		
	1510 Interest Earnings	25.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25.09</u>	<u>95.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	1,000.00
			6XX Supplies and Materials	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>2,000.00</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	43,613.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,709.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		0.00	36.33
	3260 State Driver's Education Reimbursement		194.44	233.32
010	Interest			
	1510 Interest Earnings		10.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			204.66	269.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	972.80	2,105.60
			2XX Personal Services - Employee Benefits	134.27	11.57
			5XX Other Purchased Services	0.00	428.12
			6XX Supplies and Materials	23.57	49.95
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	329.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,130.64	2,924.89

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					16,600.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					269.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,924.89 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,945.05 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	1.81	1.83	
	1910 Rentals	6,950.00	12,200.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,951.81	12,201.83	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		1,446.80	3,126.01
		6XX Supplies and Materials		987.52	922.90
		7XX Property and Equipment Acquisition		1,362.06	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,796.38	4,048.91

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						11,839.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,201.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,048.91 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,992.27 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.13	4.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5.13</u>	<u>4.70</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					9,001.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,005.70 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	247.63	803.56
	1900 Other Revenue from Local Sources	551.72	0.00
	3281 State Technology Aid	966.15	960.79
	3445 State Combined Fund School Block Grant	1,395.75	1,395.75
	3460 Montana Oil and Gas Tax	225,000.00	70,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>228,161.25</u>	<u>73,160.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			7XX Property and Equipment Acquisition	18,251.00	0.00
	222X Educational Media Services				
			4XX Purchased Property Services	95.00	0.00
			6XX Supplies and Materials	115,765.48	91,354.83
			7XX Property and Equipment Acquisition	22,770.24	15,262.46
			810 Dues and Fees	36.05	390.54
	23XX Support Services - General Administration				
			4XX Purchased Property Services	5,203.42	3,490.26
			5XX Other Purchased Services	0.00	2,462.61
	258X Admin. Tech. - Technology Coordinator				
			3XX Purchased Professional and Technical Services	4,462.00	0.00
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	0.00	5,699.00
			6XX Supplies and Materials	0.00	69.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>166,583.19</u>	<u>118,729.69</u>



Trustees' Financial Summary

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0256 Plevna K-12 Schools

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					521,066.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,160.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					118,729.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					475,496.93	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	562.71	1,684.43
	3460 Montana Oil and Gas Tax	350,972.16	130,806.48
	6100 Material Prior Period Revenue Adjustments	7.37	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		351,542.24	132,490.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	201,710.58	263,786.33
			3XX Purchased Professional and Technical Services	1,545.00	8,341.00
			4XX Purchased Property Services	0.00	1,410.00
			5XX Other Purchased Services	5,083.30	3,575.26
			6XX Supplies and Materials	15,749.56	31,341.80
			7XX Property and Equipment Acquisition	299.99	0.00
			8XX Other Expenditures	2,238.96	9,696.55
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	0.00	67.50
			5XX Other Purchased Services	825.00	825.00
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	676.50	3,148.00
	222X Educational Media Services				
			6XX Supplies and Materials	116.67	0.00
			8XX Other Expenditures	3,787.00	3,980.00
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	5,423.72	5,965.80
			5XX Other Purchased Services	6,888.63	6,880.65
			6XX Supplies and Materials	3,377.17	3,081.75
			810 Dues and Fees	10,064.36	11,215.43
	24XX Support Services - School Administration				
			3XX Purchased Professional and Technical Services	0.00	300.00
			6XX Supplies and Materials	0.00	143.74
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	0.00	579.00
			5XX Other Purchased Services	3,154.96	2,474.85
			6XX Supplies and Materials	496.09	116.55
			810 Dues and Fees	385.00	490.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
		4XX	Purchased Property Services	4,786.60	1,840.81
		5XX	Other Purchased Services	23,667.00	0.00
		6XX	Supplies and Materials	1,380.43	1,182.94
		8XX	Other Expenditures	0.00	12.00
		27XX	Student Transportation Services		
		6XX	Supplies and Materials	1,329.53	1,914.93
		7XX	Property and Equipment Acquisition	0.00	44,265.00
280	Special Education - Local and State				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	1,620.90
		8XX	Other Expenditures	0.00	1,169.24
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	174.98	0.00
		5XX	Other Purchased Services	1,824.30	744.63
		6XX	Supplies and Materials	21,382.64	6,603.45
		810	Dues and Fees	0.00	1,569.91
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	1,968.41	4,918.21
		6XX	Supplies and Materials	231.20	216.60
		8XX	Other Expenditures	3,673.00	4,173.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		5XX	Other Purchased Services	206.65	74.94
		6XX	Supplies and Materials	436.75	84.79
		8XX	Other Expenditures	2,000.00	2,250.00
910	Food Services				
	31XX	Food Services			
		4XX	Purchased Property Services	554.00	242.50
		5XX	Other Purchased Services	0.00	671.31
		6XX	Supplies and Materials	0.00	10,373.12
016	Agriculture Education Garden Grant				
	390	State Career & Technical Ed Entitlement - Undistributed			
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	301.32
		6XX	Supplies and Materials	0.00	2,849.24
220	School Housing				
	1XX	Regular Education Programs - Elementary/Secondary			
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	5,961.54	16,822.98



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2015 Value	2016 Value
			6XX Supplies and Materials		3,131.92	715.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					334,531.44	462,036.13

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					1,127,892.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					132,490.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					462,036.13	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					798,347.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.37	63.98
	5200 Sale or Compensation for Loss of Assets	780.00	421.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>796.37</u>	<u>484.98</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	29,036.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	484.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,521.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	524.96	1,492.86	
	3460 Montana Oil and Gas Tax	233,174.57	129,322.15	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		233,699.53	130,815.01	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	62.00	0.00
			4XX Purchased Property Services	128,697.13	195,476.81
			6XX Supplies and Materials	41,134.77	59,550.00
			7XX Property and Equipment Acquisition	6,995.00	0.00
			8XX Other Expenditures	0.00	125.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	88,446.62	0.00
			8XX Other Expenditures	250.00	0.00
220	School Housing				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	19,864.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				265,585.52	275,016.75

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					1,005,552.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					130,815.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					275,016.75 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					861,350.65 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.92	66.98
	1920 Contributions/Donations from Private Sources	930.38	1,294.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>948.30</u>	<u>1,361.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	1,100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,100.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	30,397.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,361.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,758.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	5700 Resources Transferred from Other School Districts or Cooperatives	20,000.00	34,998.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20,000.00</u>	<u>34,998.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
187	Terry School Co-op				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	10,914.54
	23XX Support Services - General Administration				
		6XX Supplies and Materials		0.00	1,895.00
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		20,000.00	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		8XX Other Expenditures		0.00	500.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		5XX Other Purchased Services		0.00	270.00
		8XX Other Expenditures		0.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>20,000.00</u>	<u>15,579.54</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,998.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,579.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,418.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	63,969.23	47,916.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>63,969.23</u>	<u>47,916.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	65,614.34	53,267.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>65,614.34</u>	<u>53,267.32</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	37,058.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,916.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,267.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,708.50	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	34,654.14	36,128.28
XX	39X	1XXX	112 Certified Teacher Staff Salaries	99,658.22	86,435.99
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	10,379.52	12,158.10
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	585,671.34	597,853.01
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	17,308.91	12,265.15
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	1,488.29	1,591.24
XX	XXX	26XX	41X Energy Utility Services	42,331.91	41,794.80
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	88,446.62	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,247.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,247.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,082.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,635.98
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,938.97
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	36,628.28	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,833.50	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	16,477.19	0.00	0.00	0.00	0.00
Totals			56,938.97	0.00	0.00	0.00	0.00

56,938.97

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	92,401.29	0.00	0.00	0.00	92,401.29
Buildings	1,580,740.74	0.00	0.00	0.00	1,580,740.74
Machinery and Equipment	1,146,213.26	0.00	23,410.00	6,002.00	1,163,621.26
Construction in Progress	0.00	0.00	20,990.00	0.00	20,990.00
Totals at Historical Cost	2,819,355.29	0.00	44,400.00	6,002.00	2,857,753.29
Depreciation					
Building Accum	779,531.02	0.00	34,417.00	0.00	813,948.02
Machinery and Equipment Accum	708,633.43	0.00	63,079.00	4,716.00	766,996.43
Total Accumulated Depreciation	1,488,164.45	0.00	97,496.00	4,716.00	1,580,944.45
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,331,190.84	0.00	-53,096.00	1,286.00	1,276,808.84

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	3,135.00	0.00	0.00
Transportation (27XX)	38,792.00	0.00	0.00
Unallocated	55,569.00	0.00	0.00
Total Depreciation for FY2016	97,496.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0256-66536467

13 Fallon County

0256 Plevna K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	87,289.39	0.00	0.00	7,001.75	80,287.64	0.00	80,287.64
Total Governmental Activity							
Non-bond Long-Term Liabilities	87,289.39	0.00	0.00	7,001.75	80,287.64	0.00	80,287.64

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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0256 Plevna K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	249,415.83	22,611.54	0.00	272,027.37
Net Pension - TRS	1,026,878.00	65,082.00	0.00	1,091,960.00